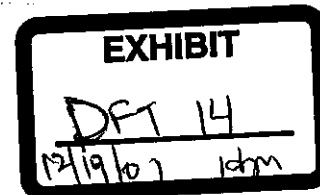


EXHIBIT U

Porru-Andrea**Da:** Porru Andrea**Inviato:** mercoledì 11 ottobre 2006 21.32**A:** Lorusso Ester**Cc:** Longo Walter**Oggetto:** R: Cargo Position**Verifica:** Destinatario Letti

Lorusso Ester Letto: 13/10/2006 15.24

Longo Walter Letto: 12/10/2006 9.56



Dear Ester,

I am writing in response to your email in which you express concerns about your employment with Alitalia.

I am puzzled after your email because my understanding is that there are no reasons for you to be concerned about your employment. I have communicated with Walter Longo to whom you report and who is as you well know the Vice President of Cargo for the Americas, and he has confirmed my understanding that the job you occupy is a real job (performed in the past by Ms. Codiglia until her retirement), that you have been performing significant work in that role and that your work has been satisfactory, such that Walter Longo recently signed a standard Alitalia form indicating that you have passed probation. You do raise some issues, however, regarding your current job -- the apparent failure to include you in meetings, alleged isolation -- that will require my investigation.

I am quite troubled that you raise issues of alleged discrimination with which I was entirely unfamiliar. I take such allegations very seriously, and you may rest assured that I will conduct a very thorough investigation to determine whether there is substance to your assertion or whether, perhaps, there is a misunderstanding.

We have strong policies at Alitalia against discrimination and retaliation. I have a deep belief in the appropriateness of these policies, and in this I am totally supported by the senior management of the Company.

I thank you for calling to my attention what you believe are violations of these policies, as reporting violations and giving the Company the opportunity to investigate and if necessary remedy violations is extremely important. If you have any other evidence of such violations, please call them to my attention as soon as practicable. I assure you that there will be no retaliation against you or any employee who reports violations of these or other policies to me or who assists in my investigation of reported.

I or somebody designated by me will be speaking with you shortly regarding the contents of your email. In the meantime, Ester, please feel free to contact me.

Tks
ciao
Andrea

Andrea Porru*Director**Human Resources Americas***ALITALIA***350 Fifth Avenue, Suite 3700**New York - NY 10118**Tel: 001 212 903 3415**Fax: 001 212 903 3535**Mob: 001 917 915 9692***D0012**

-----Messaggio originale-----

Da: Lorusso Ester

Inviato: mercoledì 27 settembre 2006 10.47

A: Longo Walter

Cc: Porru Andrea

Oggetto: Cargo Position

Dear Walter,

I'm writing to express my concern about my employment with Alitalia.

It has been six months since I've been given the assignment of Director, Marketing Communications yet my job responsibilities remain unclear.

I was asked if I'd accept the position of Director of Marketing for the Cargo Division in January of this year.

After having accepted, I learned that a) my salary would be reduced and b) Michele DiFeo had also been given the title of Director of Marketing. (On paper my title then became Director, Marketing Communications, the 'Communications' word having been added in April.)

In addition, I was put on probation for six months. (There was no probation when I accepted the GA2000 Managing Director position.)

In July '06, a Worldwide Cargo meeting was held in Rome. Present were Paul Backstrom and Michele DiFeo, the two other U.S. cargo directors. I was not informed of this meeting.

In fact, I have not been asked to attend a single meeting since I began my cargo role, nor have I had any training.

In all of this time, I have been alone, isolated in an office on the 36th floor. This isolation, along with the lack of a real assignment, has resulted in a diminished sense of self worth and a state of distress.

In 2004 when I was Director, Marketing (Passenger Division), I was offered what was called a "promotion" to GA2000 from G. Libutti. I stated that it was not a promotion but a unilateral transfer.

At the time, my marketing responsibilities were being given to another director and Mr. Libutti said that he needed to eliminate my position.

[REDACTED] New York, [REDACTED] reluctantly accepted the GA2000 position out of fear of losing my employment with the company.

One year later, on October 31, 2005, GA2000 ceased operations. I believe I was placed at GA with the knowledge that Mr. Libutti would close the company within a year. (I stated this to Libutti and Gallo in November, 2005.)

I was then offered the Cargo Marketing position. Once again, I feel my employment is at risk.

At Cargo, why was I offered a position that was also given to another employee?

At Passenger Division, out of four directors' positions, (Lorusso, Mariotti, D'Ilario, O'Neill) mine was the only one that had to be eliminated. Why did I not get any feedback from the sexual discrimination investigation?

If the company objective was to reduce directors' positions, why was I not given the opportunity for Senior Director of Sales, the position given to Marco D'Ilario, who was not a director at the time?

I await your response.

D9013

Ester

D0014